



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

January 10, 2003

NEW LETTER

Dear Taxpayer:

According to our records, you have not recently reported use tax on your Combined Excise Tax Returns. Because businesses engaged in similar activity typically owe use tax, we are asking you to review your purchases for possible unpaid tax.

What to look for

Look for Internet, mail order, catalog or other purchases of tangible personal property on which sales tax was not paid. These purchases are subject to use tax, with the exception of goods held exclusively for sale, such as inventory or merchandise. Certain retail services, such as remodeling or repair, are also subject to the sales or use tax. Use tax is only due when sales tax has not been paid.

Examples of purchases on which you may owe use tax:

- ◆ stationery & forms
- ◆ books & magazines
- ◆ office supplies
- ◆ office equipment
- ◆ prepackaged software
- ◆ Furniture

If you owe use tax

Report the total cost of purchases on the following lines of your *Combined Excise Tax Return*:

- ◆ use tax line (line 17)
- ◆ local use tax line (line 23)
- ◆ Region Transit Authority line, if you are located within the RTA district (line 26)

If you do not owe use tax

Call **1-800-426-1776** and use our automated service to report that you have reviewed your records and determined that you do not owe use tax. You will need to enter your Tax Registration Number listed above when using the automated service.

Review period

If your business is audited, the Department can review your records dating back to January 1, 1999. Please review purchases made since that time.

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800-451-7985.